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From-NEW YORK STOCK EXCHANGE

+212 656 5893

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Paras Maano
Director
Securities Operations

CERTNYS
NYSE Group



06048425

NYSE Group, Inc. 1 211 Broad Street
New York, New York 10005
F 212.656.5026 | F 212.656.5893
pmadho@nyse.com

1-33215

December 14, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH CAPITAL TRUST I, Trust Preferred Securities (and the guarantees with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 14, 2006. Tentative listing date - Not yet determined.

Sincerely,

Paras Maano

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**THOMSON
FINANCIAL**

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